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General Bankruptcy Counsel for Shelley D. Krohn, Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:
ROBERT C. GRAHAM, LTD. fdba ROB
GRAHAM & ASSOCIATES fdba
LAWYERSWEST,

Debtor.

Case No. BK-S-16-16655-BTB
Chapter 7

DECLARATION OF SHELLEY D. KROHN IN SUPPORT OF EX PARTE APPLICATION TO EMPLOY EISNERAMPER LLP AS FORENSIC ACCOUNTANT, NUNC PRO TUNC, FOR SHELLEY D. KROHN, SUCCESSOR CHAPTER 7 TRUSTEE PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(A) AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 2014

Date of Hearing: N/A
Time of Hearing: N/A

Judge: Honorable Bruce T. Beesley

I, Shelley D. Krohn, hereby declare as follows:

1. I am over the age of 18 and mentally competent. Except where stated on information and belief, I have personal knowledge of the facts in this matter and if called upon to testify, could and would do so.

2. I make this declaration to support the *Ex Parte Application to Employ EisnerAmper LLP As Forensic Accountant, Nunc Pro Tunc for Shelley D. Krohn, Successor Chapter 7 Trustee Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy Procedure 2014* (the "Application").

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1 3. I am the appointed Chapter 7 Trustee in the above-captioned bankruptcy case.

2 4. On December 15, 2016, an Involuntary Bankruptcy Petition [ECF No. 1]¹ (the
3 “Involuntary Petition”) was filed against ROBERT C. GRAHAM, LTD., fdba ROB GRAHAM &
4 ASSOCIATES fdba LAWYERSWEST (the “Debtor”) pursuant to 11 U.S.C. § 303. The
5 Involuntary Petition was filed by the Estate of Michael B. Macknin, the Sharona Dagani Trust,
6 and the Margueritte Owens Revocable Trust (collectively, the “Petitioning Creditors”).

7 5. On December 16, 2016, the Petitioning Creditors filed a *Motion to Appoint Interim*
8 *Trustee in Involuntary Case* [ECF No. 3] (the “Interim Trustee Motion”), which sought authority
9 to appoint an interim trustee to take possession of property and to manage the business operations
10 and assets of the Debtor.

11 6. On December 21, 2016, the Bankruptcy Court entered an *Order on Trustee Motion*
12 *and Order for Relief Under Chapter 7* [ECF No. 21] (the “Order for Relief”). The Order for
13 Relief provided that the Debtor had consented to the filing of a bankruptcy petition and that the
14 filing of the bankruptcy case was effective as of December 15, 2016 (the “Petition Date”). The
15 Order for Relief further required that the Office of the United States Trustee (the “U.S. Trustee”)
16 appoint an Interim Chapter 7 Trustee pursuant to 11 U.S.C. § 701.

17 7. On December 22, 2016, Victoria L. Nelson (“Trustee Nelson”) was appointed as
18 the Chapter 7 Trustee in the Debtor’s bankruptcy case [ECF No. 22].

19 8. On March 22, 2017, Trustee Nelson filed an *Application to Employ EisnerAmper*
20 *LLP as Forensic Accountant, Nunc Pro Tunc to March 17, 2017, for Victoria L. Nelson, Chapter*
21 *7 Trustee, Pursuant to 11 U.S.C. 327(a) and 328(a) and Federal Rule of Bankruptcy Procedure*
22 *2014* [ECF No. 213] (the “Employment Application”), which sought to employ EisnerAmper
23 LLP (the “EisnerAmper”) as forensic accountant to provide expert accounting and financial
24 services to the bankruptcy estate.

25 9. On May 4, 2017, the Court entered an *Order Granting Application to Employ*
26 *EisnerAmper LLP as Forensic Accountant, Nunc Pro Tunc to March 17, 2017, for Victoria L.*

27 _____
28 ¹ All references to “ECF No.” are to the numbers assigned to the documents filed in the case as
they appear on the docket maintained by the clerk of the court.

1 *Nelson, Chapter 7 Trustee, Pursuant to 11 U.S.C. 327(a) and 328(a) and Federal Rule of*
2 *Bankruptcy Procedure 2014* [ECF No. 247].

3 10. On January 13, 2018, Trustee Nelson died.

4 11. On January 19, 2018, I was appointed as the successor Chapter 7 Trustee in the
5 Debtor's bankruptcy case.

6 12. I desire to continue to have EisnerAmper represent the bankruptcy estate on the
7 same terms as set forth in the Employment Application.

8 13. The Application seeks employment of EisnerAmper *nunc pro tunc* effective as of
9 my appointment.

10 14. I seek to employ EisnerAmper as forensic accountants in connection with my
11 administration of the Debtor's bankruptcy case to perform the following services: tracing cash
12 flows and other transfers; analyzing materials obtained through the discovery process; locating
13 bank accounts; identifying the location and disposition of recoverable assets; assisting in
14 identifying potential avoidable transfers such as preferences and fraudulent conveyances and
15 other recoverable transfers; offering testimony; and performing other forensic accounting
16 analysis.

17 15. EisnerAmper is experienced in accounting issues and forensic accounting and is
18 qualified to provide the accounting consulting and testimonial expertise that I require in
19 connection with my administration of the Debtor's bankruptcy estate.

20 16. I am informed that EisnerAmper is a disinterested person within the meaning of 11
21 U.S.C. § 101(14) for purposes of 11 U.S.C. § 327(a), as it pertains to representing the bankruptcy
22 estate's interest as forensic accountant.

23 17. I desire to employ EisnerAmper and its professionals on an hourly basis.
24 EisnerAmper has agreed to provide accounting services to the Debtor's bankruptcy estate at a
25 blended hourly rate of \$375.


26 18. The Employment of EisnerAmper will assist me in fulfilling my statutory
27 obligations under Section 704, including collecting and reducing to money assets of the Debtor's
28 bankruptcy estate. *See* 11 U.S.C. § 704(a)(1).

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19. I am aware that EisnerAmper was forensic accountant for Trustee Nelson, the Chapter 7 Trustee that was initially appointed in the Debtor's bankruptcy case.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated this 2 day of April, 2018.



Shelley D. Krohn, Chapter 7 Trustee

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